

FISCAL NOTE

HB 3809 - SB 3988

February 13, 2008

SUMMARY OF BILL: Expands the definition of “paddlewheel steamboat company”, as such definition applies to the on premises consumption of alcoholic beverages, by removing the provision that requires such companies to provide overnight accommodations to its passengers.

ESTIMATED FISCAL IMPACT:

Increase State Revenue – Not Significant

Increase State Expenditures – Not Significant

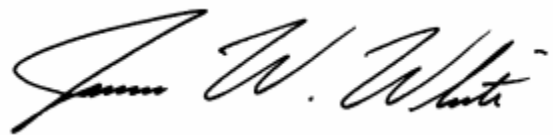
Increase Local Revenue – Not Significant

Assumptions:

- No additional personnel or resources will be required for the Alcoholic Beverage Commission.
- Few additional companies would qualify for the required license.
- Any paddlewheel steamboat company seeking such license is required to pay an annual licensing fee of \$1,250.
- Upon licensing, the restaurant will be assessed state and local sales taxes on alcoholic beverage sales, the 15 percent liquor-by-the-drink tax on each alcoholic beverage sold and any applicable county or city privilege tax.

CERTIFICATION:

This is to duly certify that the information contained herein is true and correct to the best of my knowledge.



James W. White, Executive Director

/cce